DEPARTMENT OF REVENUE

Minnesota Distributors

CT201-R, Cigarette Reconciliation

Attachment #1

226121

Complete this schedule to reconcile stamps and cigarettes.

Licensee	Address	Minnesota Tax ID Number	Period of Return (mo/yr)

Stamps

1 Beginning stamp inventory *(from CT201-R, line 6, of preceding month; if this is your first return, enter zero)* .... **1** $_____

2 a. Stamps purchased during the month *(gross amount from invoices; do not add cost of stamps)* .... **2a** $_____

  b. Stamps on Minnesota stamped cigarettes received from other licensed Minnesota distributors .... **2b** $_____

  Total stamps received *(add lines 2a and 2b)* .... **2** $_____

3 Stamps available for use *(add lines 1 and 2)* .... **3** $_____

4 Damaged stamps *(credit requested on CT109A)* .... **4** $_____

5 Stamps used on little cigars *(from CT201-LC, add lines 3 and 7)* .... **5** $_____

6 Ending stamp inventory *(from CT201-I, line 1)* .... **6** $_____

7 Total stamps used during the month *(subtract lines 4, 5, and 6 from line 3)* .... **7** $_____

Unstamped and Other-State Stamped Cigarettes

	A. Non-Fee Brands	**B.** Fee Brands	**C.** Total (A + B)
8 Beginning inventory *(from CT201-R, line 15, of preceding month; if this is your first return, enter zero)* **8**	_____	_____	_____
9 Unstamped cigarettes received during the month *(from CT201-A, lines 19A, 19B and 20)* **9**	_____	_____	_____
10 Minnesota stamped cigarettes received during the month *(from CT201-S, lines 19A, 19B and 20)* **10**	_____	_____	_____
11 Total cigarettes received *(add lines 9 and 10)* **11**	_____	_____	_____
12 Total cigarettes available *(add lines 8 and 11)* **12**	_____	_____	_____
13 Cigarettes sold out-of-state *(from CT201-C, lines 19A, 19B and 19C)* **13**	_____	_____	_____
14 Other-state stamped cigarettes returned to manufacturer *(from CT201-B, lines 10A, 20A and 21)* **14**	_____	_____	_____
15 Unstamped cigarettes returned to manufacturer *(from CT201-B, lines 10B, 20B and 22)* **15**	_____	_____	_____
16 Ending inventory *(from worksheet below)* **16**	_____	_____	_____
17 Subtract lines 13, 14, 15 and 16 from line 12 .... **17**	_____	_____	_____

Short/Over

18 Multiply line 17C by 0.18895 .... **18** $_____

19 ☐ **Short**. Line 18 is more than line 7 .... **19** $_____

  ☐ **Over**. Line 7 is more than line 18 .... $_____

Worksheet for Line 15

Column A (Non-Fee Brands)

1. Amount from CT201-I, line 2a .... _____
2. Amount from CT201-I, line 3a .... _____
3. Amount from CT201-I, line 4a .... _____
4. Amount from CT201-I, line 5a .... _____
5. Amount from CT201-I, line 6a .... _____
6. Amount from CT201-I, line 7a .... _____
7. **Total** *(add steps 1 through 6)* .... _____
   Enter this amount on line 16A above.

Column B (Fee Brands)

8. Amount from CT201-I, line 2b .... _____
9. Amount from CT201-I, line 3b .... _____
10. Amount from CT201-I, line 4b .... _____
11. Amount from CT201-I, line 5b .... _____
12. Amount from CT201-I, line 6b .... _____
13. Amount from CT201-I, line 7b .... _____
14. **Total** *(add steps 8 through 13)* .... _____
   Enter this amount on line 16B above.